

2002 0741
IGSL

**LOS ANGELES COUNTY
CITIZENS ECONOMY AND EFFICIENCY COMMISSION**

ROOM 139, HALL OF ADMINISTRATION / 500 WEST TEMPLE / LOS ANGELES, CALIFORNIA 90012 / 974-1491

December 17, 1974

INSTITUTE OF GOVERNMENTAL
STUDIES LIBRARY

APR 30 1992

UNIVERSITY OF CALIFORNIA

Honorable Board of Supervisors
Los Angeles County
383, Hall of Administration
Los Angeles, Calif. 90012

Gentlemen:

SUBJECT: PROGRESS REPORT ON A SEPARATE AUDITOR DEPARTMENT

On November 19, 1974, the Board of Supervisors requested our commission to study the Grand Jury's recommendation that the audit division of the Auditor-Controller's office be made a separate department. The Board further requested that we report our recommendations in 30 days.

Because we are also currently studying the proposals to strengthen the Emergency Medical Care Committee as requested by the Board on December 3, we have not been able to complete our recommendations on the Grand Jury's proposal. We have however conducted preliminary discussions on this subject with the County Counsel, Auditor-Controller, and the Chief Administrative Officer. Following are our findings to date.

LEGAL CHANGES

If the Grand Jury's proposal is approved, policy decisions will be required specifically delineating the duties to be assigned to the Auditor and those to be assigned to the Controller. Until these decisions are made, the

Maurice Rene Chez
Chairman

George E. Bodle
John D. Byork
James J. Cunningham
Roc Cutri
Dr. Robert J. Downey
Jerry Epstein
Milton G. Gordon
Catherine C. Graeffe
Mrs. Ray Kidd
Joseph A. Lederman
Leo A. Majich
Ferdinand Mendenhall
W. J. Moreland
William S. Mortensen
Robert Ruchti
George Shellenberger
Carl Terzian

Burke Roche
Executive Secretary

County Counsel cannot determine specifically what legal changes will be required. However, he advises us that the changes are likely to be substantial in the State law as well as the County Ordinance and the County Charter.

The duties of the Auditor-Controller are outlined in many sections of State law. There is also a great deal of crossover between the duties of the Auditor and the Controller, with little distinction drawn in many cases between the two functions. In addition, State law prescribes that the County Auditor shall also hold ex officio the position of County Controller. Consequently, the two positions are combined in all counties in the State.

The County Ordinance (Ordinance 4099, Article IV B) and the County Charter (Sections 20, 38, and 53) do not mention the position of County Controller. They refer only to the position of County Auditor. Some of the duties prescribed therein appear to be more closely related to the functions of a controller than to those of an auditor. Therefore, it appears that changes in both these documents will also be required. While it would not be difficult to change the County Ordinance, the changes required in the County Charter would have to be submitted to the voters at the next general election in 1976.

POSSIBLE ADDITIONAL COST

The Auditor-Controller estimates that the establishment of a separate department will cost the County an additional \$150,000 annually. This appears to be a reasonable estimate. The new department will require the additional positions of department head and chief deputy. It will also very likely require additional supervisory positions in such functions as personnel, budgeting, and payroll, which now provide administrative support to the single department.

That the undersigned, being duly sworn, depose and say that the within and foregoing is a true and correct copy of the original of the same as the same appears to him, and that he is a competent witness thereon.

The within and foregoing is a true and correct copy of the original of the same as the same appears to him, and that he is a competent witness thereon.

The within and foregoing is a true and correct copy of the original of the same as the same appears to him, and that he is a competent witness thereon.

WITNESSED my hand and seal of office this 1st day of May, 1901.

Notary Public for the State of Texas.

Our preliminary investigation indicates that considerable detail analysis will be required before we can responsibly submit our recommendations to you on the Grand Jury's proposal. Before reaching final conclusions, we need to answer the following questions:

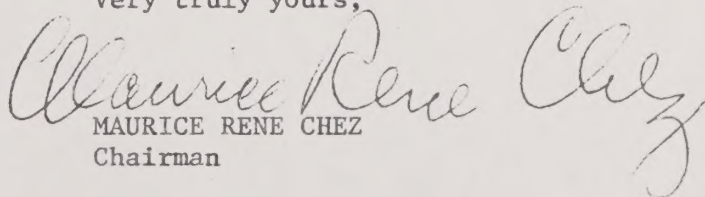
1. What specific duties should be assigned to the Auditor department?
2. How should the new department be organized, and will additional manpower be required over current levels?
3. Will additional costs be incurred?
4. Will the change improve the effectiveness of the audit function?

Because our staff is currently devoting all its time to the problems of the Emergency Medical Care Committee, we have not been able to complete this necessary analysis. We believe, however, that we can complete our recommendations on the Emergency Medical Care Committee by the end of January, 1975. We would then expect to complete the study of the separate Auditor department within the following month.

RECOMMENDATION

We recommend that the Board of Supervisors take no action on the Grand Jury's proposal until the Economy and Efficiency Commission has completed its analysis and submitted its recommendations, scheduled for the end of February, 1975.

Very truly yours,


MAURICE RENE CHEZ
Chairman



C101695568

RECEIVED
JANUARY 17, 1974
JAN 2

The following information is being furnished to you:

1. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

2. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.
3. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.
4. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

5. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

6. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

7. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

8. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

9. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

10. This report is being furnished to you for your information only. It is not intended to be used as a basis for any action or decision. It is the responsibility of the user to determine the accuracy and reliability of the information contained herein.

Very truly yours,
[Signature]
[Name]
[Title]

10/10/74